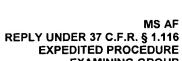
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						EXAMINING GROUP	
AMENDMENT TRANSMITTAL LETTER						Docket No. 0505-0840P	
Application		Filing [Examiner		Art Unit	
09/891,367-Co	nf. #2385	June 27	, 2001	A. J. Rudy		3627	
Applicant(s): Masakatsu SHIMIZU et al.							
Invention: METHO	D OF AND AF	PPARATUS FO	OR ESTIMAT	ING PRODUCT CO	OST		
MS AF Commissioner for I P.O. Box 1450 Alexandria, VA 223	313-1450			P P P P P P P P P P P P			
Transmitted here							
The fee has been	calculated and						
CLAIMS AS AMENDED Claims Highest							
	Remaining After Amendment	Number Previously Paid	Number Extra Claims Present	Rate			
Total Claims	14	- 20 =		x			
Independent Claims	2	- 3 =		x			
Multiple Depend	ent Claims (che	eck if applicabl	e)				
Other fee (please specify):							
TOTAL ADDITIONAL FEE FOR THIS AMENDMENT: 0.00							
x Large Entity Small Entity							
x No additional fee is required for this amendment.							
Please charge Deposit Account No in the amount of \$ A duplicate copy of this sheet is enclosed.							
A check in the amount of \$ to cover the filing fee is enclosed.							
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x Credit any overpayment.							
x Charge a	any additional fili	ing or applicatio	on processing	fees required under 3			
James M. Slatte Attorney Reg. N		alle C)	Dated:	January 1	1, 2006	
BIRCH, STEW/ 8110 Gatehous Suite 100 East P.O. Box 747 Falls Church, V (703) 205-8000	e Road irginia 22040-		LP				



Docket No.: 0505-0840P

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Masakatsu SHIMIZU et al.

Application No.: 09/891,367

Confirmation No.: 002385

Filed: June 27, 2001

Art Unit: 3627

For: METHOD OF AND APPARATUS FOR

ESTIMATING PRODUCT COST

Examiner: A. J. Rudy

AMENDMENT IN RESPONSE TO FINAL OFFICE ACTION

MS AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450 January 11, 2006

Sir:

INTRODUCTORY COMMENTS

In response to the Office Action mailed October 18, 2005 (Paper No. 20051014), the following amendments and remarks are respectfully submitted in connection with the above-identified application:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 8 of this paper.